



PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE INSTRUCTIONS.

Ovals must be filled in completely. Example: For the year January 1–December 31, 2004 or other taxable year beginning _____, 2004, ending _____.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2004

FIRST NAME	M.I.	LAST NAME	1. YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME	M.I.	LAST NAME	2. SPOUSE'S SOCIAL SECURITY NUMBER	
MAILING ADDRESS		CITY/TOWN/POST OFFICE	STATE	ZIP + 4
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)		CITY/TOWN/POST OFFICE	STATE OR FOREIGN COUNTRY	

If name and/or address have changed since 2003, fill in oval: ☐ If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. ☐ 2. ☐Select **only one**: ☐ Nonresident ☐ Part-year resident ☐ Filing as **both** a nonresident and part-year resident (see instructions — **you must enclose Schedule R/NR**)
☐ Nonresident composite return (see instructions)State Election Campaign Fund: (for part-year residents only) ☐ \$1 You ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.)**1 Filing Status: (select one only)** ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
☐ Head of household (both must sign return)**2 Part-Year residents only:** Enter dates as Massachusetts resident ____/____/____ to ____/____/____Total days as Massachusetts resident ÷ 365 = ◀ 2**3 Total Income** from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions. . . ▶ 3 **4 Exemptions:** ☐ Fill in if noncustodial parent ☐ Fill in if using whole-dollar method**a. Personal exemptions.** If single or married filing separately, enter **\$3,300**. If head of household, enter **\$5,100**.
If married filing jointly, enter **\$6,600**. a **b. Number of dependents.** (Do not include yourself or your spouse.) Enter number ▶ × \$1,000 = b **c. Age 65 or over before 2005:** ☐ You ☐ Spouse. Enter number ▶ × \$700 = c **d. Blindness:** ☐ You ☐ Spouse. Enter number ▶ × \$2,200 = d **e. Other:** 1. Medical/Dental ▶ (from U.S. Sch. A, line 4) 2. Adoption ▶ (see instructions) 1 + 2 = e **f. Total exemptions.** Add items a, b, c, d and e. Enter here and on line 22a. ▶ 4f **Nonresidents** report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate.**Part-year residents** report in lines 5 through 11 income earned while a resident. Do **not** use lines 13 or 14.If filing both as a **nonresident** and **part-year resident**, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.**5 Wages, salaries, tips and other employee compensation** (from all Forms W-2 or line 13g) ▶ 5 **6 Taxable pensions and annuities** (see instructions) ▶ 6 **7 Mass. bank interest:** a. ▶ — b. exemption = 7 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result
Not less than "0." ▼ If showing a loss, mark an X in box at left**8 Business/profession or farm income/loss** (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) . . . ▶ 8 **9 Rental, royalty, REMIC, partnership, S corp., trust income/loss** (enclose Massachusetts Sch. E) . . . ▶ 9 **10 a.** ▶ **Unemployment Compensation** + **b.** ▶ **Mass. state lottery winnings** a + b = 10 **SIGN HERE.** Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN ▶
	/ /		
Spouse's signature (if filing jointly)	Date	Paid preparer's phone	Paid preparer's EIN ▶
	/ /	()	
May DOR discuss this return with the preparer? ▶ <input type="checkbox"/> Yes		▶ Paid preparer's signature	Date
I do not want my preparer to file my return electronically ▶ <input type="checkbox"/>			<input type="checkbox"/> Fill in if self-employed

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).



SOCIAL SECURITY NUMBER

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11	Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 5 (enclose Schedule X). Not less than "0"	▶ 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
12	TOTAL 5.3% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) ...	▶ 12	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
Note: Part-year residents, omit lines 13 and 14 and go to line 15.			▲ If showing a loss, mark an X in box at left																														
13	NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: <input type="checkbox"/> working days <input type="checkbox"/> miles <input type="checkbox"/> sales <input type="checkbox"/> other: _____																																
	a. Working days (or other basis) outside Massachusetts	▶ 13a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	b. Working days (or other basis) inside Massachusetts	▶ 13b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	c. Total working days. Add line 13a and line 13b.	▶ 13c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	d. Nonworking days (holidays, weekends, etc.)	▶ 13d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	e. Massachusetts ratio. Divide line 13b by line 13c	▶ 13e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	f. Total income being apportioned (you cannot apportion Mass. wages as shown on Form W-2)	▶ 13f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	g. Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1	▶ 13g	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7, 8 and 9; the exemptions in line 22a; and the EIC in line 43.																																
	a. Total 5.3% income (from line 12). Not less than "0"	▶ 14a	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	b. Interest income (smaller of line 7a or line 7b)	▶ 14b	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	c. Total capital gain income, if any (total of Schedule B, Part 1, line 7; Schedule B, Part 2, line 13; Schedule D, line 12. Not less than "0.")	▶ 14c	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	d. Total income this return. Add lines 14a, b and c	▶ 14d	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	e. Non-Massachusetts source income. Not less than "0." See instructions	▶ 14e	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	f. Total income. Add line 14d and line 14e. See instructions	▶ 14f	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
	g. Deduction and exemption ratio. Divide line 14d by line 14f	▶ 14g	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
15	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to Mass. income reported on this return). Not more than \$2,000 per person. a. You ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> + b. Spouse ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> a + b = 15 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions)			▶ 16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																												
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/04, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16). Not more than two: a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> × \$3,600 = _____ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2													▶ 17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																		
18	Rental deduction (rent paid in 2004): a. ▶ <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> ÷ 2 = _____ Not more than \$3,000 (\$1,500 if married filing separately) ▶ 18 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																
Nonresidents, during 2004 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, you do not qualify for this deduction.																																	
19	Other deductions from Schedule Y, line 10 (enclose Schedule Y)			▶ 19	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																												
20	TOTAL DEDUCTIONS. Add lines 15 through 19			▶ 20	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																												
21	5.3% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"			▶ 21	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																												
22	Exemption amount (from line 4, item f). a. <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ▶ 22													<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																			
23	5.3% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"			▶ 23	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																												
If line 21 is less than line 22, see instructions.																																	

BE SURE TO COMPLETE PAGE 3.



FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
24 INTEREST AND DIVIDEND INCOME (from Schedule B, line 38). Not less than "0" ▶ 24			<input type="text"/>
25 TOTAL TAXABLE 5.3% INCOME. Add line 23 and line 24 ▶ 25			<input type="text"/>
26 TAX ON 5.3% INCOME (from tax table). If line 25 is more than \$24,000, multiply by .053. Note: If choosing the optional 5.85% tax rate, multiply line 25 and the amount in Sch. D, line 20 by .0585. See instr.; fill in oval ▶ <input type="radio"/> 26			<input type="text"/>
27 12% INCOME from Schedule B, line 39. <input type="text"/> × .12 = . . . ▶ 27			<input type="text"/>
28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Enclose Schedule D. If filing Schedule D-IS, fill in oval and enclose Schedule D-IS ▶ <input type="radio"/> ▶ 28			<input type="text"/>
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ▶ <input type="radio"/> 29			<input type="text"/>
29 Credit recapture amount (enclose Sch. H-2; see instructions) <input type="radio"/> (BC) <input type="radio"/> (EOA) <input type="radio"/> (LIH) ▶ 29			<input type="text"/>
30 If you qualify for No Tax Status, fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ▶ <input type="radio"/> 31			<input type="text"/>
Do not stop. You must complete Form 1-NR/PY.			<input type="text"/>
31 TOTAL INCOME TAX. Add lines 26 through 29 ▶ 31			<input type="text"/>
CREDITS. Lines 32 through 34. Enclose all applicable schedules.			
▶ 32 <input type="text"/> Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse)	▶ 33 <input type="text"/> Credits from Schedule Z, line 1	▶ 34 <input type="text"/> Credits from Schedule Z, line 2	
35 Total credits. Add lines 32 through 34. ▶ 35			<input type="text"/>
36 INCOME TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0" ▶ 36			<input type="text"/>
37 Voluntary contributions: Total of items a, b, c and d listed below ▶ 37			<input type="text"/>
▶ <input type="text"/> a. Organ Transplant Fund	▶ <input type="text"/> b. Endangered Wildlife Conserv.	▶ <input type="text"/> c. Massachusetts AIDS Fund	▶ <input type="text"/> d. Mass. U.S. Olympic Fund
38 Use tax due on non-Massachusetts purchases (see instructions). If no use tax due enter "0" ▶ 38			<input type="text"/>
39 INCOME TAX AFTER CREDITS PLUS CONTRIBUTIONS AND USE TAX. Add lines 36 through 38. ▶ 39			<input type="text"/>
40 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) . . . ▶ 40			<input type="text"/>
41 2003 overpayment applied to your 2004 estimated tax (do not enter 2003 refund) ▶ 41			<input type="text"/>
42 2004 Massachusetts estimated tax payments (do not include amount in line 41) ▶ 42			<input type="text"/>
43 Earned Income Credit. Enter amount from U.S. return. a. ▶ <input type="text"/> × .15 = (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶ 43			<input type="text"/>
Enter number of qualifying children ▶ <input type="text"/>			
44 Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶ 44			<input type="text"/>
45 Payments made with extension (enclose Form M-4868) ▶ 45			<input type="text"/>
46 TOTAL TAX PAYMENTS. Add lines 40 through 45. ▶ 46			<input type="text"/>
47 OVERPAYMENT. If line 39 is smaller than line 46, subtract line 39 from line 46. ▶ 47			<input type="text"/>
If line 39 is larger than line 46, go to line 50. If line 39 and line 46 are equal, enter "0" in line 49.			
48 Amount of overpayment you want APPLIED to your 2005 ESTIMATED TAX ▶ 48			<input type="text"/>
49 Subtract line 48 from line 47. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7000, Boston, MA 02204 . . ▶ 49			<input type="text"/>
Direct Deposit of Refund. See instructions. Type of account (you must select one): ▶ <input type="radio"/> Checking <input type="radio"/> Savings			
▶ <input type="text"/> Routing number (first two digits must be 01-12 or 21-32)			▶ <input type="text"/> Account number
50 Tax due. If line 39 is larger than line 46, subtract line 46 from line 39. Use Form PV ▶ 50			<input type="text"/>
Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204.			
(Add to total in line 50, if applicable.) ▶ <input type="text"/>	Penalty ▶ <input type="text"/>	M-2210 amt. ▶ <input type="text"/>	▶ <input type="radio"/> EX enclose Form M-2210

Schedule NTS-L-NR/PY No Tax Status and Limited Income Credit Enter all losses as "0"

Enter all losses as "0"

2004

[illegible]

Schedule F Credit for Income Taxes Paid to Other Jurisdictions For part-year residents only

For part-year residents only

[illegible]